REMARKS

This Amendment is filed in response to the final Office Action dated August 15, 2008, and is respectfully submitted to be fully responsive to the rejections raised therein. Accordingly, favorable reconsideration on the merits and allowance are respectfully requested.

In the present Amendment, claim 1 has been amended by changing the transition phrase from "comprising" to "consists essentially of". Claim 1 has been further amended to make clear that the second substrate layer (A) does not have an elastic polymer. Additionally, claim 1 has been amended to recite that the concentration of the elastic polymer in the first substrate layer changes continuously in the direction of the thickness. Support for this amendment can be found in the specification on page 10, line 12, for example. With respect to the recitation that the "concentration of the elastic polymer in the first substrate layer changes continuously in the direction of thickness, as shown in original claim 12 and in Example 1 in the present specification, the concentration change is made by applying a solution of an elastic polymer to one side of a sheet. The concentration of the elastic polymer decreases as the distance from the surface increases to form a non-impregnated layer. It is apparent that what is referred to as "the structure" in the original claims refers to the concentration of the elastic polymer.

Claims 17-27 and 34 have been canceled.

Claim 2 was canceled previously.

Claim 28, withdrawn, depended from claim 17 and has therefore been amended to incorporate the subject matter of claim 17 into claim 28.

No new matter has been added. Entry of the Amendment is respectfully submitted to be proper. Upon entry of the Amendment, claims 1, 3-16, and 28-33 will be all the claims pending in the application.

I. Response to Rejection Under 35 U.S.C. § 102(e) Based on Yoneda

Claims 1, 3-11 and 32-34 are rejected under 35 U.S.C. § 102(e) as being anticipated by U.S. 2003/0022575 to Yoneda et al. (Yoneda).

Applicant traverses and respectfully requests reconsideration and withdrawal of the rejection in view of the amendment to the claims and in view of the following remarks.

Applicant respectfully submits that the presently claimed leather-like sheet product distinguishes over the product described in Yoneda. Yoneda discloses a leather-like sheet having the following structural characteristics.

Grain Layer		Polyurethane
Substrate	Side A	Fibers (a) + elastic polymer or elastomer
	Side B	Fibers (b) + elastic polymer or elastomer

The substrates in the grain layer in the product described in Yoneda contain a polymer. Specifically, Yoneda teaches that a substrate layer of the leather-like sheet of the Yoneda invention is composed of an entangled non-woven fabric consisting of ultrafine fibers and an elastic polymer or elastomer filled therein; see paragraph [0010]. The substrate according to Yoneda includes Sides A and B. Additionally, the leather-like sheet of Yoneda is not produced

by applying an elastic polymer solution to one side of a sheet. See Example 1 of Yoneda. According to the method taught in Yoneda, a non-impregnated layer is not formed.

On the contrary, in the presently claimed invention, the leather-like sheet product comprising a substrate has the following structural features.

Substrate	A first substrate layer	Fibers + Elastomer (The concentration of the elastic polymer changes continuously in the direction of thickness
	A second substrate layer (A)	Non-impregnated layer i.e. fibers only (no elastic polymer)

(1) The Non-impregnated Layer

The present invention is characterized in that the second substrate layer (A) has a non-impregnated layer, which results in having the following advantages. In the present invention, the stress distributions of the front and rear surfaces are graded and well balanced by the existence of the second substrate layer (A) to obtain a product which has low resiliency and an excellent feel. See specification at page 10, lines 11-16. This is an unexpected superior result of having a non-impregnated layer inside. This feature is not taught or suggested in Yoneda.

The common method of producing a leather-like sheet is that a whole non-woven fiber is immersed in a polymer solution and surplus polymer is squeezed off. Utilization of such a method cannot form a non-impregnated layer.

Attached for the Examiner's consideration are figures of cross sectional views of the substrate of the present invention (Fig. 1) and that formed using the common method made by immersing whole non-woven fiber in a polymer solution (Fig. 2). In Fig. 1 and Fig. 2, the white

material around the fibers is a polymer. In Fig 1, we can see that the white material is located near the surface only. In Fig 2, it can be seen that the white material is located in the whole cross sectional area. Thus, the products formed is structurally distinct.

(2) The Continuous Change in the Concentration of the Elastic Polymer

Furthermore, in the presently claimed invention, the continuous change in the concentration of the elastic polymer is made by applying a solution of an elastic polymer to one side of a sheet. See original claim 12 and Example 1 in the present specification. By applying the elastic polymer to one side of a sheet, the elastic polymer penetrates into the sheet and the gradient of the elastic polymer concentration is formed. That is, the concentration of the elastic polymer decreases as the distance from the surface increases.

On the contrary, Yoneda discloses basically impregnation by immersion into the polymer solution. According to the method described in Yoneda, the continuous change in the concentration of the elastic polymer is not made.

In view of the above-mentioned distinctions, the presently claimed leather-like product does not read on the product in Yoneda. Accordingly, Applicant respectfully requests that the rejection be withdrawn.

II. Response to Rejection Under 35 U.S.C. § 103(a)

Claims 17-27 are rejected under 35 U.S.C. § 103(a) as being unpatentable over U.S. 2003/0022575 to Yoneda.

Applicant traverses and respectfully submits that the rejection has been rendered moot in view of the amendments to the claims, because claims 17-27 have been canceled. Applicant therefore requests that this rejection be withdrawn.

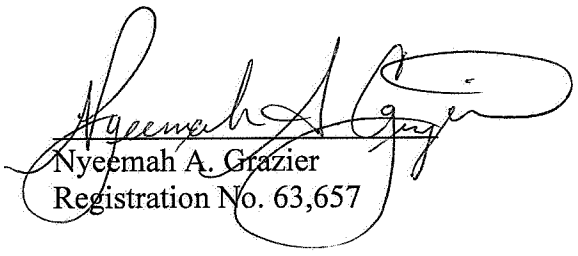
III. Conclusion

In view of the above, reconsideration and allowance of this application are now believed to be in order, and such actions are hereby solicited.

If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned attorney at the telephone number listed below.

The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

Respectfully submitted,



Nyeemah A. Grazier
Registration No. 63,657

SUGHRUE MION, PLLC
Telephone: (202) 293-7060
Facsimile: (202) 293-7860

WASHINGTON OFFICE
23373
CUSTOMER NUMBER

Date: January 14, 2009

Fig. 1

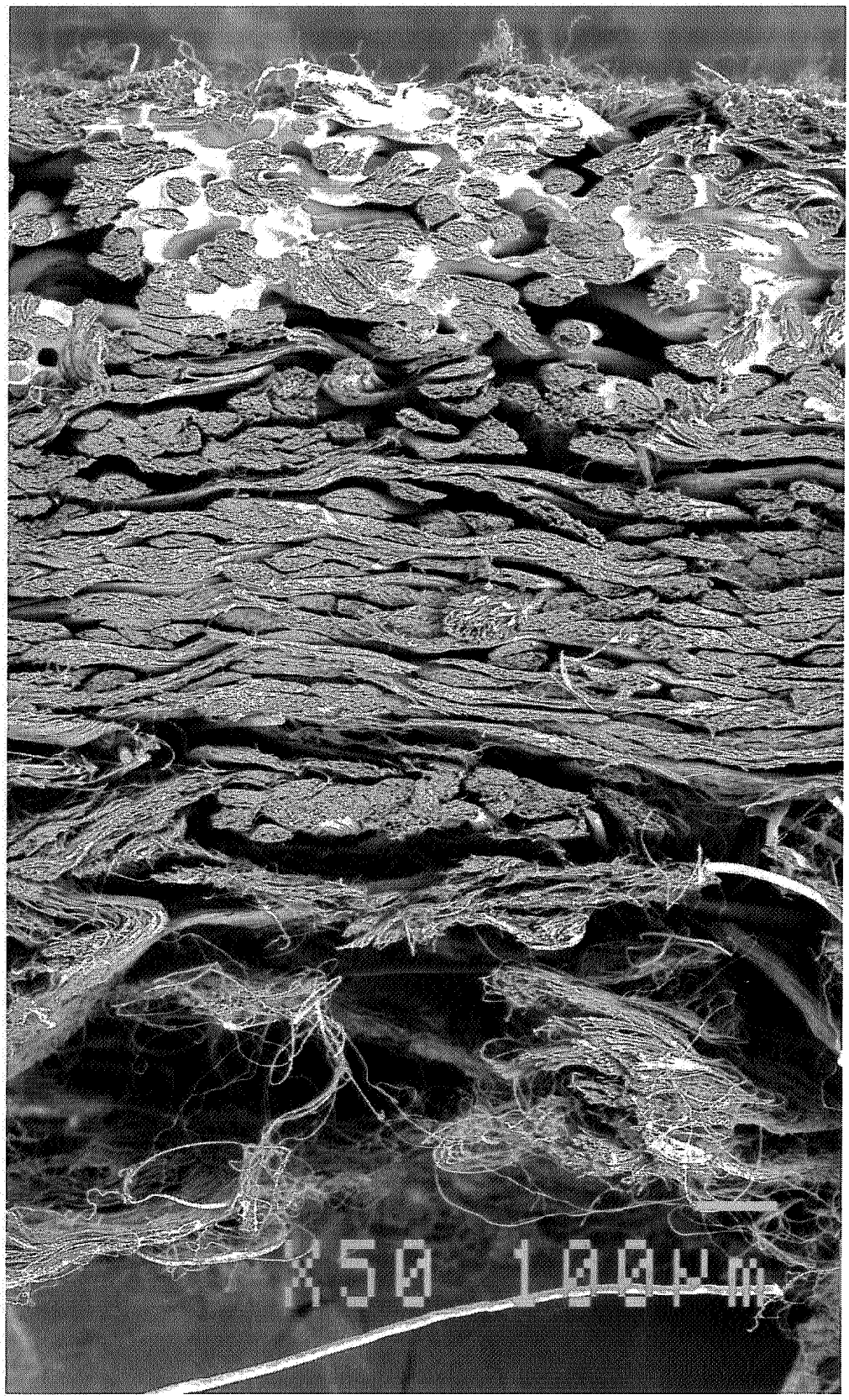


Fig. 2